

Environmental Fees

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1

New Legislation

Every fall, we review the newly enacted legislation and summarize the changes in environmental fee law for you. The following laws take effect on January 1, 2005:

Senate Bill 50 (Stats. 2004, ch. 863)

Requires the Board of Equalization to collect the covered electronic waste recycling fees, and revises the operative date for imposing the fee to January 1, 2005 (see page 3).

Senate Bill 1881 (Stats. 2004, ch. 527)

Makes it clear that when the Board of Equalization collects a tax or fee assessed by another state agency it is appropriate for the Board to issue a notice of determination as the billing mechanism (Revenue and Taxation Code §§43201 and 55061).

It also deletes references to obsolete code sections (Revenue and Taxation Code §§43350 and 55101).

For copies of bills

The full text of these and other bills is available at www.leginfo.ca.gov/bilinfo.html (see the chaptered version), or request a copy by writing to Legislative Bill Room; State Capitol, Room B-32; Sacramento, CA 95814. The Bill Room does not handle Board of Equalization publications or forms (see Contact Information on page 2).



2 Fee waiver for Occupational Lead Poisoning Prevention Fee

You may be entitled to a waiver of this fee if lead-containing materials were not present at any California site of your business. To request a fee waiver, mark Box 1a on your fee return. Then sign, date, and return it to BOE by the due date. Please note that by marking the fee waiver box, you are requesting a fee waiver application, but this request does not constitute a fee waiver.

The Department of Health Services (DHS) will send you a fee waiver packet. You must complete the fee waiver application and submit it to DHS no later than August 31st. If you do not receive a fee waiver packet from DHS by the end of May, it is your responsibility to contact DHS at 510-622-4332 to request that a packet be mailed. If you fail to apply for the waiver within 180 days following the due date of the return and/or if a waiver is not granted, the fee plus applicable interest will be due.

3 Got ballast water?

With 234 introduced species, San Francisco Bay is the most invaded aquatic ecosystem in North America. Between 1961 and 1995, an average of one new species arrived every 14 weeks. To address this problem, the California State Lands Commission initiated ballast water management and controls called the Ballast Water Management Program.

All vessels with ballast water tanks that enter a California port from outside California waters are required to pay a Ballast Water Management Fee. The current fee of \$500 per qualifying voyage is set by the State Lands Commission. The Board of Equalization is responsible for the collection of fees from the owners or operators of vessels subject to the fee. More information about this program is available on our website at www.boe.ca.gov/sptaxprog/bllstweb12.htm.

Contact Information Board of Equalization

Environmental Fees Section

Excise Taxes and Fees Division,
MIC:57
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0057
916-323-9555

Taxpayers' Rights Advocate

Call the Board of Equalization's
Taxpayers' Rights Advocate's Office
if you need help with a problem
you have been unable to resolve at
other levels: 888-324-2798
(toll-free)

Tax Evasion Hotline: 888-334-3300
(toll-free)

For More Information

Internet: www.boe.ca.gov

You can read or download many
publications and forms, read about
the elected Board Members, get
information on tax rates, learn
about the Board's settlement
program, or obtain other valuable
information.

Information Center: 800-400-7115
TDD/TTY: 800-735-2929

To speak to a representative:

Call between 8:00 a.m. and 5:00
p.m., Monday-Friday, excluding
state holidays.

To order a publication:

For a complete list of Board
publications, request publication
51, *Guide to Board of Equalization
Services*.

To receive a publication by mail:

Call 800-400-7115 at any time to
leave a recorded request for a
specific form, publication, or
regulation, or call during working
hours to talk to a representative.

To receive a publication by fax:

Call 800-400-7115 and select
automated services to receive a
publication or form by fax.

Department of Toxic Substances Control (DTSC)

Telephone: 800-61TOXIC
(800-618-6942)

Internet: www.dtsc.ca.gov

U.S. Environmental Protection Agency (EPA)

Telephone: 415-495-8895

4 Rate change for debit and credit interest

California law requires that the
Board of Equalization review every
six months the interest rate it
charges on underpayments and
amounts past due and the amount
it pays on refunds. From January 1
through June 30, 2005, the
interest rate charged on underpay-
ments and amounts past due will
remain unchanged at 7 percent,
and the interest rate paid on
refunds of overpayments will
remain at 1 percent.

5 Courtesy at work

Some observers have noted that
civility is decreasing in our society
as our lives become more com-
plex. We know that you may find
yourself frustrated with the
difficulties of the various tax laws
or pressed for time when you're
dealing with our staff. Still, we ask
that you treat our employees just
as you would like to be treated in a
business situation.

6 EFT payments— update your bank information

If you pay your environmental, hazardous waste, or occupational lead poisoning prevention fee annually by the Electronic Funds Transfer (EFT) ACH debit method, be sure to notify the Board of Equalization if you change your bank account number, bank, or if your bank merges with another bank. The ACH debit process depends on you providing your accurate, up-to-date bank routing number and bank account number so your EFT payment can be completed timely. Outdated bank information may result in rejected payments and late payment penalties. If your banking information has changed since you made your last EFT payment, please complete and send us an updated form BOE-555-ST Authorization Agreement for EFT, which is available at www.boe.ca.gov/pdf/555st.pdf. When you maintain your correct banking information with us, your EFT ACH debit payment can be processed without delay.

7 Should you register for the hazardous waste generator program?

Periodically, the Board of Equalization sends informational letters to those who have received Environmental Protection Agency (EPA) identification numbers for generating hazardous waste in California. This letter advises hazardous waste generators that they *may* be required to register with the Board to report their generator activities.

If you do not generate or produce five tons of hazardous waste per calendar year, you do not need to register as a hazardous waste generator with the Board of Equalization. However, if the amount of hazardous waste you generate or produce is equal to five or more tons per calendar year, you should contact the Board of Equalization to obtain a hazardous waste generator fee account number.

Additional information regarding the generator fee is available in Regulation 3000, Generator of Hazardous Waste (California Code of Regulations, Title 18, section 3000). The regulation is available on our website at www.boe.ca.gov/pdf/reg3000.pdf or you may request a copy from the Board's information center at 800-400-7115.

Attention generators of hazardous waste: Take credit for your prepayment

If you are registered with the Board of Equalization and you made a generator fee prepayment in August 2004, please remember to take a credit on your annual generator fee return!

8 Ethics at work— “thank you” is enough

Many businesses offer gifts to customers, suppliers, and others with whom they do business at various times during the year. We must ask, however, that you not extend your generosity to our employees. A simple “thank you” will do—and will be much appreciated. Board policy prevents our employees from accepting gifts of any type.

9 Recycling fees for electronic waste begin January 1, 2005

Retailers who make retail sales—including leases—of new or refurbished televisions, computer monitors, laptop computers, or other video display devices covered by a new state law must collect a new electronic waste recycling fee beginning January 1, 2005 (Senate Bill 50, Stats. 2004, ch.863).

Retailers must collect the recycling fee whether they sell or lease from a store, by mail order, or over the Internet. Penalties for not collecting the fee can be as high as \$5,000 per sale or lease.

Retailers who are required to collect the fee must register with our agency. After a retailer registers, we will send fee returns every quarter. The first return and fee payment are due by April 30, 2005.

The fee amount varies from \$6.00 to \$10.00, based on the size of the display. The amount of the fee is not subject to sales or use tax. Retailers may keep 3 percent of the fee to cover their collection costs.

Revenue from the fee will be used to help safely recycle video display devices, which contain hazardous materials.

For an application and information on the new fee and fee rates, or for general information on covered electronic devices, see our website: www.boe.ca.gov/sptaxprog/ewaste.htm.

For answers to questions about the new fee or to have us mail you a printed copy of the application, please call our Information Center at 800-400-7115. Staff can help you Monday through Friday, 8 a.m. to 5 p.m., except state holidays.

For more detailed information on covered electronic devices, call the Department of Toxic Substances Control at 916-327-4499 or see the DTSC website: www.dtsc.ca.gov.

10 New hazardous substances fee rates—calendar year 2005

The Health and Safety Code provides for an annual adjustment of the rates for the disposal fee, facility fee, generator fee, tiered permit fee, environmental fee, and occupational lead poisoning prevention fee, based on changes in the cost of living as measured by the California Consumer Price Index. The following tables show the adjusted hazardous substances fee rates for calendar year 2005.

DISPOSAL FEE (Base rate \$106.59)		FACILITY FEE (Base Rate \$24,708.00)		
CATEGORY	FEE RATE (PER TON)	CATEGORY	RATE (PER FACILITY)	
NonRCRA Hazardous Waste	\$ 17.38	Disposal	\$ 247,080.00	
—generated in a cleanup action	5.72	Large Onsite Treatment	74,124.00	
RCRA Waste	43.06	Large Offsite Treatment	74,124.00	
—treated to be nonRCRA or nonhazardous	17.38	Small Treatment	49,416.00	
—generated in a cleanup action and		Mini Treatment	12,354.00	
treated to be nonRCRA or nonhazardous	5.72	Large Storage	49,416.00	
Other Waste		Small Storage	24,708.00	
Mining waste	13.86	Mini Storage	6,177.00	
Extremely hazardous waste	213.18	Postclosure—less than 5 years		
Restricted hazardous waste	213.18	Small	5,725.00 *	
Solid waste residues resulting from		Medium	11,450.00 *	
incineration or dechlorination	5.33	Large	17,175.00 *	
		Postclosure—more than 5 years		
		Small	3,050.00 *	
		Medium	6,100.00 *	
		Large	10,300.00 *	
		Standardized		
		Series A	11,730.00	
		Series B	5,497.00	
		Series C	4,617.00	
		Series Small Quantity C	2,308.00	
		* For postclosure fees, if lead agency is someone other than DTSC, the fees due would be 50% of the current fees.		
GENERATOR FEE (Base Rate \$3,436.00)		TIERED PERMIT FEES		
WASTE GENERATED	FEE	PERMIT TYPE	FEE	
5 – 24.9 tons	\$ 172.00	Permit-by-Rule (Facility and TTU)	\$ 1,198.00	
25 – 49.9 tons	1,374.00	Conditional Authorization	1,198.00	
50 – 249.9 tons	3,436.00	Conditional Exemption	38.00	
250 – 499.9 tons	17,180.00	Commercial Laundry	38.00	
500 – 999.9 tons	34,360.00			
1,000 – 1,999.9 tons	51,540.00			
2,000 or more tons	68,720.00			
ENVIRONMENTAL FEE		OCCUPATIONAL LEAD POISONING PREVENTION FEE		
NUMBER OF EMPLOYEES	FEE	NUMBER OF EMPLOYEES	CATEGORY A	CATEGORY B
1 – 49	\$ 0	10 – 99	\$ 251.00	\$ 360.00
50 – 74	243.00	100 – 499	503.00	1,006.00
75 – 99	429.00	500 or more	1,256.00	2,877.00
100 – 249	856.00			
250 – 499	1,834.00			
500 – 999	3,425.00			
1,000 or more	11,625.00			

How are we doing?

We are committed to providing top-quality public service. Please let us know how we are doing by sending us your comments or suggestions. Please go online to fill out a brief *Customer Survey Form*. <http://www.boe.ca.gov/info/survey.htm>.